

Form <b>F-66 (IA-2)</b> (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF <u>WAVERLY</u>, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16200900800000</div> <div>WAVERLY CITY</div> <div>200 1ST STREET NE BOX 616</div> <div>WAVERLY, IA 50677</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		4,823,369		4,823,369	4,780,652
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		4,823,369		4,823,369	4,780,652
Delinquent property taxes		0		0	0
TIF revenues		1,915,351		1,915,351	1,945,997
Other city taxes		1,080,947	0	1,080,947	1,108,291
Licenses and permits		25,485	0	25,485	24,785
Use of money and property		30,629	80,982	111,611	21,000
Intergovernmental		3,582,458	0	3,582,458	3,492,151
Charges for fees and service		832,590	69,003,847	69,836,437	70,268,277
Special assessments		7,667	6,138	13,805	7,617
Miscellaneous		139,322	80,858	220,180	79,800
Other financing sources		8,988,941	140,528	9,129,469	9,038,988
Total revenues and other sources		21,426,759	69,312,353	90,739,112	90,767,558
Expenditures and Other Financing Uses					
Public safety		2,387,061	0	2,387,061	2,459,339
Public works		1,636,674	0	1,636,674	2,635,376
Health and social services		158,825	0	158,825	165,000
Culture and recreation		2,666,873	0	2,666,873	2,773,911
Community and economic development		446,352	0	446,352	486,103
General government		776,401	0	776,401	873,757
Debt service		2,557,341	0	2,557,341	2,347,670
Capital projects		5,806,895	0	5,806,895	5,900,000
Total governmental activities expenditures		16,436,422	0	16,436,422	17,641,156
Business type activities		0	68,146,286	68,146,286	68,771,039
Total ALL expenditures		16,436,422	68,146,286	84,582,708	86,412,195
Other financing uses, including transfers out		4,961,369	472,491	5,433,860	5,165,222
Total ALL expenditures/And other financing uses		21,397,791	68,618,777	90,016,568	91,577,417
Excess revenues and other sources over (Under) Expenditures/And other financing uses		28,968	693,576	722,544	-809,859
Beginning fund balance July 1, 2012		4,620,411	22,614,146	27,234,557	29,759,849
Ending fund balance June 30, 2013		4,649,379	23,307,722	27,957,101	28,949,990
Note - These balances do not include \$ 233,517 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 8,528,375	Other long-term debt		\$ 0
Revenue debt		\$ 12,715,335	Short-term debt		\$ 0
TIF Revenue debt		\$ 4,659,800			
			General obligation debt limit		\$ 31,622,894
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/24/2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Jo Ellen Raap Jack Bachhuber - Finance Director		→	319	352-4252	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF WAVERLY			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,820,295	1,201,498		801,576			4,823,369			4,823,369	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,820,295	1,201,498		801,576	0	0	4,823,369		T01	4,823,369	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	2,820,295	1,201,498		801,576	0	0	4,823,369			4,823,369	6
7	TIF revenues			1,915,351				1,915,351		T01	1,915,351	7
	Other city taxes											
8	Utility tax replacement excise taxes				6,763			6,763		T15	6,763	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	25,692	25,692					51,384		T15	51,384	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	148,736						148,736		T19	148,736	13
14	Other local option taxes		874,064					874,064		T09	874,064	14
15	TOTAL OTHER CITY TAXES	174,428	899,756	0	6,763	0	0	1,080,947	0		1,080,947	15
16	Section B - LICENSES AND PERMITS	25,485						25,485		T29	25,485	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	4,273	5,195	7,926	1,966	1,189		20,549	4,942	U20	25,491	18
19	Rents and royalties					10,080		10,080	76,040	U40	86,120	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	4,273	5,195	7,926	1,966	11,269	0	30,629	80,982		111,611	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	3,403				956,577		959,980		B89	959,980	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	3,403	0	0	0	956,577	0	959,980	0		959,980	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		945,592					945,592		C46	945,592	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	700				624,207		624,907		C89	624,907	49
50	Iowa Department of Transportation	6,300						6,300		C89	6,300	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Historical					1,000		1,000		C89	1,000	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	7,000	945,592	0	0	625,207	0	1,577,799	0		1,577,799	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	11,500						11,500			11,500	63
64	Library service	73,815	18,221					92,036		D89	92,036	64
65	Township contributions	4,341						4,341		D89	4,341	65
66	Fire/EMT service	0						0		D89	0	66
67	Street Lighting	268,992						268,992		D89	268,992	67
68	WLP	153,540	120,000			326,202		599,742			599,742	68
69	Economic Development	68,068						68,068			68,068	69
70	<b>Total local grants and reimbursements</b>	580,256	138,221	0	0	326,202	0	1,044,679	0		1,044,679	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	590,659	1,083,813	0	0	1,907,986	0	3,582,458	0		3,582,458	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	1,150,544	A91	1,150,544	73
74	Sewer							0	1,516,596	A8Ø	1,516,596	74
75	Electric							0	17,423,696	A92	17,423,696	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport	59,355						59,355		AØ1	59,355	78
79	Landfill/garbage							0	1,012,589	A81	1,012,589	79
80	Hospital							0	47,900,422	A36	47,900,422	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees		4,874					4,874		A89	4,874	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	59,779					6,276	66,055		A03	66,055	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	441,998	66,059					508,057		A61	508,057	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Accounting	194,249						194,249			194,249	103
104	TOTAL CHARGES FOR SERVICE	755,381	70,933	0	0	0	6,276	832,590	69,003,847		69,836,437	104
105												105
106	Section F - SPECIAL ASSESSMENTS				7,667			7,667	6,138	U01	13,805	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0	14,649	U11	14,649	110
111	Fines	66,146						66,146	5,363	U30	71,509	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Airport	1,500						1,500			1,500	114
115	Insurance/Fee/ES Reimbursement	6,181			288			6,469			6,469	115
116	Public Service Streets	8,328	4,403			348		13,079			13,079	116
117	Recycling Revenue/Special Pickups							0	60,846		60,846	117
118	Sidewalks					28,134		28,134			28,134	118
119	ICC Housing Insurance					23,994		23,994			23,994	119
120	TOTAL MISCELLANEOUS	82,155	4,403	0	288	52,476	0	139,322	80,858		220,180	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	4,452,676	3,265,598	1,923,277	818,260	1,971,731	6,276	12,437,818	69,171,825		81,609,643	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	13,600	11,505					25,105		NR	25,105	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					3,529,976		3,529,976	140,528	NR	3,670,504	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	1,086,931	347,835		909,005	802,951		3,146,722			3,146,722	127
128	<i>Internal TIF loans and transfers in</i>	85,000	559,233	386,471	892,222	364,212		2,287,138			2,287,138	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	1,185,531	918,573	386,471	1,801,227	4,697,139	0	8,988,941	140,528		9,129,469	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	5,638,207	4,184,171	2,309,748	2,619,487	6,668,870	6,276	21,426,759	69,312,353		90,739,112	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	1,654,043	1,498,512	603,242	11,398	374,408	478,808	4,620,411	22,614,146		27,234,557	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	7,292,250	5,682,683	2,912,990	2,630,885	7,043,278	485,084	26,047,170	91,926,499		117,973,669	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	1,450,412	232,270					1,682,682		E62	1,682,682	2
3	Purchase of land and equipment	25,462						25,462		G62	25,462	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	132,391						132,391		E24	132,391	13
14	Purchase of land and equipment	475,755	16,804					492,559		G24	492,559	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	48,954						48,954		E32	48,954	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation		5,013					5,013		E89	5,013	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	2,132,974	254,087	0	0	0	0	2,387,061			2,387,061	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	41,175	693,481					734,656		E44	734,656	42
43	Purchase of land and equipment		255,901					255,901		G44	255,901	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	254,144						254,144		E44	254,144	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		54,462					54,462		E44	54,462	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		26,151					26,151		E81	26,151	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	68,427						68,427		E01	68,427	59
60	Purchase of land and equipment	38,154						38,154		G01	38,154	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	150,167		54,612				204,779		E89	204,779	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	552,067	1,029,995	54,612	0	0	0	1,636,674			1,636,674	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	158,825						158,825		E79	158,825	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	158,825	0	0	0	0	0	158,825			158,825	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAVERLY			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	764,466	1,532					765,998		E52	765,998	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation		1,362					1,362		E61	1,362	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	231,925						231,925		E61	231,925	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation		720,000					720,000		E61	720,000	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	124,893						124,893		E03	124,893	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	92,083						92,083		E61	92,083	135
136	Other culture and recreation	688,925	41,687					730,612		E61	730,612	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	1,902,292	764,581	0	0	0	0	2,666,873			2,666,873	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation		30,594					30,594		E89	30,594	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	144,354	26,764					171,118		E89	171,118	143
144	Purchase of land and equipment	1,800						1,800		G89	1,800	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	36,535						36,535		E29	36,535	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	22,968		183,337				206,305		E89	206,305	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	205,657	57,358	183,337	0	0	0	446,352			446,352	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	274,369						274,369		E29	274,369	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	332,875						332,875		E23	332,875	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	84,315						84,315		E25	84,315	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	84,842						84,842		E89	84,842	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	776,401	0	0	0	0	0	776,401			776,401	176
177	<b>Section G — DEBT SERVICE</b>				2,557,341			2,557,341			2,557,341	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	2,557,341	0	0	2,557,341			2,557,341	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184						5,438,255		5,438,255			5,438,255	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	5,438,255	0	5,438,255			5,438,255	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189	4th St Project, GMT Rail Spur					368,640		368,640			368,640	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	368,640	0	368,640			368,640	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	5,806,895	0	5,806,895			5,806,895	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	5,728,216	2,106,021	237,949	2,557,341	5,806,895	0	16,436,422			16,436,422	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								753,986	E91	753,986	198
199	Purchase of land and equipment								52,456	G91	52,456	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								985,689	E80	985,689	201
202	Purchase of land and equipment								21,023	G80	21,023	202
203	Construction									F80	0	203
204	Electric — Current operation								16,524,813	E92	16,524,813	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								957,088	E81	957,088	216
217	Purchase of land and equipment								26,902	G81	26,902	217
218	Construction									F81	0	218
219	Hospital — Current operation								48,682,529	E36	48,682,529	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WAVERLY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								141,800		141,800	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								68,146,286		68,146,286	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	5,728,216	2,106,021	237,949	2,557,341	5,806,895	0	16,436,422	68,146,286		84,582,708	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	142,820	2,016,864			514,547		2,674,231	472,491		3,146,722	255
256	Internal TIF loans/repayments and transfers out			1,900,667		386,471		2,287,138			2,287,138	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	142,820	2,016,864	1,900,667	0	901,018	0	4,961,369	472,491		5,433,860	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	5,871,036	4,122,885	2,138,616	2,557,341	6,707,913	0	21,397,791	68,618,777		90,016,568	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	Nondisposable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0			0	268
269	<b>Proprietary</b>								23,307,722		23,307,722	269
270	<b>Total ending fund balance June 30, 2013</b>	1,421,214	1,559,798	774,374	73,544	335,365	485,084	4,649,379	23,307,722		27,957,101	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	7,292,250	5,682,683	2,912,990	2,630,885	7,043,278	485,084	26,047,170	91,926,499		117,973,669	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WAVERLY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	28,947,706	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 655,000	29U \$ 1,222,759	39U \$ 260,862	49U \$ 1,616,897	49U \$	49U \$	49U \$	I91 \$ 32,255
2. Sewer utility	19U 305,000	29U 1,732,241	39U 294,138	49U 1,568,103	49U	49U 175,000	49U	I89 25,776
3. Electric utility	19U 7,222,632	29U 1,410,000	39U 2,638,421	49U	49U	49U 5,994,211		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 5,411,625	29U	39U 751,825	49U	49U 4,659,800	49U	49U	I89 138,068
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. General	19U 5,685,800	29U 700,000	39U 1,042,425	49U 5,343,375	49U	49U	49U	I89 139,546
11. Hospital Rev	19U 8,247,431	29U	39U 1,701,307	49U	49U	49U 6,546,124	49U	I89 54,252
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	27,527,488	5,065,000	6,688,978	8,528,375	4,659,800	12,715,335	0	389,897

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	632,457,886	x .05 = \$	31,622,894

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	89,088	\$	28,101,530	28,190,618	

REMARKS

V98

FORM F-66(IA-2) (5-8-2013)

Page 13